HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT. JUSTICE T.RAJANI

Writ Petition No.28546 of 2017

Order: (per V.Ramasubramanian, J.)

The petitioner has come up with the above writ petition challenging the assessment passed under the Telangana Value Added Tax Act, 2005.

2. Heard Mr. K.Srinivasa Rao, learned counsel for the petitioner and Mr. M.Govind Reddy, learned Special Standing Counsel for the respondents.

3. As against the impugned order of assessment, the petitioner has an alternative remedy of appeal. There are no grounds to allow the petitioner to bypass the alternative remedy of appeal. It is not a case of violation of the principles of natural justice. The case is also not one where there is inherent lack of jurisdiction on the part of the 1st respondent.

4. The only grievance of the petitioner is that the petitioner had already submitted records and that therefore Rule 17(1)(g) of the VAT Rules cannot be invoked. But the Assessing Officer has recorded a finding that yearwise records have not been maintained. In such circumstances, this Court cannot go into this disputed question of fact. Hence, leaving it open to the petitioner to file a statutory appeal, the writ petition is dismissed. The Registry to return the original impugned order to enable the petitioner to file an appeal.

The miscellaneous petitions, if any, pending in this writ petition shall stand closed. No costs.

V.RAMASUBRAMANIAN, J.

T.RAJANI, J.

07th September, 2017.
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HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
HON'BLE SMT. JUSTICE T.RAJANI

Writ Petition No.28546 of 2017
(per VRS, J.)

07th September, 2017.
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